

**CHAPTER 7****QUALITY ASSISTANCE VISITS****0701 GENERAL**

070101. Purpose. This chapter provides detailed guidance on the National Aeronautics and Space Administration's (NASA) financial management internal control program policies, procedures, and responsibilities within the Agency related to the Office of Quality Assurance's (OQA) internal control quality assistance visit process.

070102. The quality assurance program covering internal control evaluations is intended to ensure that assessments comply with Office of Management and Budget (OMB), NASA guidance, and GAO's internal control standards which are set forth in Chapter 2, General Financial Management Internal Control Requirements.

070103. OQA's internal control quality assistance visits are aimed at ensuring that NASA's financial management community, including the Agency Office of the Chief Financial Officer (OCFO), Center CFOs, Mission Directorates, Mission Support Offices, the Competency Center, and the NASA Shared Services Center (NSSC), is taking the required measures to ensure quality internal controls are in place and working effectively. In this area quality is the extent to which internal control actions and tasks conform to requirements, meet expectations, and improve internal controls over financial management.

**0702 REQUIREMENTS**

070201. Responsibilities. OQA is responsible for conducting quality assistance visits of all organizations noted in Section 070103, as necessary, to provide reasonable assurance that assessable units (AUs) are adequately engaged in assessing, reporting, and monitoring internal controls and/or deficiencies. These visits will be conducted on-site and will consist of "spot checks" of results of establishing assessable units, risk assessments, self assessments, and corrective action plan development and implementation.

The following are key requirements OQA will follow to ensure standard and effective quality assistance visits:

A. OQA must coordinate with the Director of Center Fiscal Operations thirty days prior to arrival to allow the Financial Management Internal Control (FMIC) point of contact and the AU contact to make necessary arrangements for meetings, work space, and documentation preparation.

B. Each FMIC point of contact and AU contact should be available for a part of the visit to provide materials, discuss financial management internal controls and findings, and

direct assessor to additional points of contact or sources for follow-up/discussion. Continual contact with points of contact is critical throughout the visit.

C. All documentation included in the scope of the visit should be available in both electronic and paper format to the OQA team. Documentation should be organized in accordance with the requirements set forth in FMR Volume 9.

D. During the course of the quality assistance visit, deficiencies noted in the assessments should be discussed with the appropriate staff (i.e., AU contact, Center CFO, or other senior management official). Minor deficiencies are those deficiencies that do not need to be corrected if: (1) they will not have an impact on corrective actions or the identification of weaknesses; or (2) they will not undermine the credibility of the assessment. Major deficiencies requiring correction include: improper identification of risks and/or techniques; inadequate review of existing control techniques; major weaknesses not identified or not scheduled for corrective action; etc.

E. A brief exit meeting should be held at the end of the visit to debrief the FMIC point of contact and the AU contact to present and discuss findings. This meeting closes out the on-site visit.

F. OQA must document all visit findings and must be fair and objective, based on the materials/review completed. Visit results must be maintained at OQA and provided to the pertinent CFO office, organization, FMIC point of contact, and AU contact.

G. OQA will provide an annual report to the Agency CFO, NASA Operations Council, and the NASA Financial Advisory Committee on the results of the quality assistance visits. This report will include key findings, key corrective actions, and plans for the next round of reviews.